

M. Com (4th SEMESTER) Internal Exam (Regular and DDE)

Time: 2 hours

COM 402

Indirect Taxes (IDT)

Answer any one of the following questions.

1. Discuss in brief the concept of 'Aggregate Turnover' in relation to the 'Registration' under GST as per Section 2(6) of the CGST Act, 2017 read with Explanation (i) to Section 22 of the CGST Act, 2017.

[10]

OR

2. Narrate in brief the meaning and scope of supply (excluding Schedule I, II and III) as per Section 7 of the CGST Act, 2017.

[10]

COM 403A

Strategic Cost Management (SCM)

Answer any one of the following questions.

1. (a) Write a short note on Business Process Reengineering
(b) Explain the concept of Value Engineering

(5+5 = 10)

2. Write short notes on:

(a) Material cost variance.

(b) Quality control costs

(5+5) = 10

COM 404A

Corporate Reporting – II (CR-II)

Answer any one of the following questions.

1. Narrate the objectives of Human Resource Accounting. How would you measure the value of human resources of a business firm using Morse's Model ?
2. Write brief notes on NAV of a mutual fund unit and NPA in relation to NBFCs.

(5+5)

(5+5)

Email for submitting internal assessment scripts: com1@classroom.buruniv.ac.in